

**Town of Taylor**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2015**

FUND	ADOPTED BUDGETED EXPENDITURES/EXPENSES* 2014	ACTUAL EXPENDITURES/EXPENSES** 2014	FUND BALANCE/ NET POSITION*** July 1, 2014**	PROPERTY TAX REVENUES 2015	ESTIMATED REVENUES OTHER THAN PROPERTY TAXES 2015	OTHER FINANCING 2015		INTERFUND TRANSFERS 2015		TOTAL FINANCIAL RESOURCES AVAILABLE 2015	BUDGETED EXPENDITURES/EXPENSES 2015
						SOURCES	<USES>	IN	<OUT>		
1. General Fund	\$ 2,682,944	\$ 2,352,215	\$ 550,000	Primary:	\$ 3,050,978			\$ 15,000		\$ 3,615,978	\$ 3,032,000
2. Special Revenue Funds	976,689	668,493	1,350,000	Secondary:	1,000,000				(15,000)	2,365,000	1,350,000
3. Debt Service Funds Available											
4. Less: Amounts for Future Debt Retirement											
5. Total Debt Service Funds											
6. Capital Projects Funds											
7. Permanent Funds											
8. Enterprise Funds Available	950,000	778,414	986,500		986,500			25,000	(25,000)	2,023,000	986,500
9. Less: Amounts for Future Debt Retirement											
10. Total Enterprise Funds	950,000	778,414	986,500		986,500			25,000	(25,000)	2,023,000	986,500
11. Internal Service Funds											
12. TOTAL ALL FUNDS	\$ 4,609,633	\$ 3,799,122	\$ 2,886,500		\$ 5,037,478			\$ 40,000	\$ (40,000)	\$ 8,003,978	\$ 5,368,500

**EXPENDITURE LIMITATION COMPARISON**

	2014	2015
1. Budgeted expenditures/expenses	\$ 4,609,633	\$ 5,368,500
2. Add/subtract: estimated net reconciling items		
3. Budgeted expenditures/expenses adjusted for reconciling items	4,609,633	5,368,500
4. Less: estimated exclusions		
5. Amount subject to the expenditure limitation	\$ 4,609,633	\$ 5,368,500
6. EEC or voter-approved alternative expenditure limitation	\$	\$

The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

\* Includes Expenditure/Expense Adjustments Approved in current year from Schedule E.

\*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.

\*\*\* Amounts in this column represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**Town of Taylor  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

SOURCE OF REVENUES	ESTIMATED REVENUES 2014	ACTUAL REVENUES* 2014	ESTIMATED REVENUES 2015
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
CITY SALES TAX	\$ 586,000	\$ 666,918	\$ 620,000
ELECTRIC FRANCHISE	48,000	48,126	48,000
CABLE FRANCHISE	4,000	2,378	4,000
GAS FRANCHISE	15,000	13,035	15,000
<b>Licenses and permits</b>			
PEDDLERS LICENSE	500	1,357	500
BUILDING PERMITS	9,000	11,253	9,000
PLANNING & ZONING FEES	1,000	600	1,000
<b>Intergovernmental</b>			
STATE SHARED SALES TAX	355,308	356,834	371,554
STATE SHARED INCOME TAX	458,755	458,335	497,754
VEHICLE LICENSE TAX	211,608	208,445	224,470
SPECIAL PROJECTS	76,000	72,713	50,000
NATC PAYMENT	41,000	42,650	41,000
<b>Charges for services</b>			
AMBULANCE FEES	547,000	503,066	530,000
FIRE STATION RENTAL	2,000		
PARK AND RECREATION FEES	5,000	940	5,000
OPENING & CLOSING	4,000	6,110	5,000
AIRPORT FUEL	50,000	42,179	45,000
TIE DOWN FEES	1,700	1,344	1,700
HANGAR LAND LEASE	3,000	3,014	3,000
<b>Spical Events</b>			
RODEO REVENUE	45,000	49,513	59,000
SWEET CORN FESTIVAL	5,000	2,399	5,000
TRAPPER DAYS	1,000	700	1,000
<b>Miscellaneous</b>			
INTEREST REVENUE	1,000	528	1,000
PERPETUAL CARE FUND	10,000	9,950	10,000
MISCELLANEOUS REVENUE	3,000	3,346	3,000
CONTINGENCY	235,000	5,858	500,000
<b>Total General Fund</b>	<b>\$ 2,718,871</b>	<b>\$ 2,511,591</b>	<b>\$ 3,050,978</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Taylor  
Revenues Other Than Property Taxes  
Fiscal Year 2015**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2014</b>	<b>ACTUAL REVENUES* 2014</b>	<b>ESTIMATED REVENUES 2015</b>
<b>SPECIAL REVENUE FUNDS</b>			
<b>HIGHWAY USER REVENUE FUND</b>			
HURF REVENUE	\$ 465,689	\$ 475,166	\$ 470,000
MISCELLANEOUS	1,000	23,829	1,000
	<u>\$ 466,689</u>	<u>\$ 498,995</u>	<u>\$ 470,000</u>
<b>GRANTS</b>			
CDBG	\$	\$ 175	\$ 280,000
AIRPORT	650,000	72,672	150,000
EMERGENGY RESPONSE		71,813	100,000
UNANTICIPATED GRANTS			
	<u>\$ 650,000</u>	<u>\$ 144,660</u>	<u>\$ 530,000</u>
<b>Total Special Revenue Funds</b>	<u>\$ 1,116,689</u>	<u>\$ 643,655</u>	<u>\$ 1,000,000</u>
<b>ENTERPRISE FUNDS</b>			
WATER OPERATING	\$ 400,000	\$ 403,688	\$ 399,500
WATER NON-OPERATING	1,000	529	1,000
	<u>\$ 401,000</u>	<u>\$ 404,217</u>	<u>\$ 400,500</u>
SEWER OPERATING	\$ 515,000	\$ 581,312	\$ 574,000
SEWER IMPACT FEE	5,000	6,000	12,000
	<u>\$ 520,000</u>	<u>\$ 587,312</u>	<u>\$ 586,000</u>
<b>Total Enterprise Funds</b>	<u>\$ 921,000</u>	<u>\$ 991,529</u>	<u>\$ 986,500</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 4,756,560</u>	<u>\$ 4,146,775</u>	<u>\$ 5,037,478</u>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**Town of Taylor**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**2015**

<b>FUND</b>	<b>OTHER FINANCING</b>		<b>INTERFUND TRANSFERS</b>	
	<b>2015</b>		<b>2015</b>	
	<b>SOURCES</b>	<b>&lt;USES&gt;</b>	<b>IN</b>	<b>&lt;OUT&gt;</b>
<b>GENERAL FUND</b>				
Grant Administration	\$	\$	15,000	\$
<b>Total General Fund</b>	\$ 0	\$ 0	\$ 15,000	\$ 0
<b>SPECIAL REVENUE FUNDS</b>				
Grants	\$	\$	\$	\$ (15,000)
<b>Total Special Revenue Funds</b>	\$ 0	\$ 0	\$ 0	\$ (15,000)
<b>ENTERPRISE FUNDS</b>				
Water	\$	\$	25,000	\$
Sewer				(25,000)
<b>Total Enterprise Funds</b>	\$ 0	\$ 0	\$ 25,000	\$ (25,000)
<b>TOTAL ALL FUNDS</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 40,000</b>	<b>\$ (40,000)</b>

**Town of Taylor  
Expenditures/Expenses by Fund  
Fiscal Year 2015**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2014</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2014</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2014</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2015</b>
<b>GENERAL FUND</b>				
MAYOR & COUNCIL	\$ 27,126	\$	\$ 22,640	\$ 25,000
ADMINISTRATION	285,000		309,995	295,000
CODE ENFORCEMENT	87,750		76,659	85,000
JUDICIAL	90,739		49,915	46,800
NON-DEPARTMENTAL	279,724		238,478	243,200
CONTINGENCY	100,000			500,000
FIRE	140,250		114,773	140,000
POLICE	814,905		746,996	829,000
SPECIAL EVENTS	65,000		34,652	65,000
PARKS & RECREATION	127,500		108,638	135,000
CEMETARY	20,950		20,914	25,000
AMBULANCE	551,300		548,319	555,000
AIRPORT	92,700		80,236	88,000
	<u>\$ 2,682,944</u>	<u>\$</u>	<u>\$ 2,352,215</u>	<u>\$ 3,032,000</u>
<b>SPECIAL REVENUE FUNDS</b>				
HURF	\$ 466,689	\$	\$ 268,664	\$ 770,000
LTAF	20,000		11,502	50,000
GRANTS	455,000		332,659	530,000
RADC	35,000		55,668	
<b>Total Special Revenue Funds</b>	<u>\$ 976,689</u>	<u>\$</u>	<u>\$ 668,493</u>	<u>\$ 1,350,000</u>
<b>ENTERPRISE FUNDS</b>				
WATER	\$ 375,000	\$	\$ 245,772	\$ 400,500
SEWER	575,000		532,642	586,000
<b>Total Enterprise Funds</b>	<u>\$ 950,000</u>	<u>\$</u>	<u>\$ 778,414</u>	<u>\$ 986,500</u>
<b>TOTAL ALL FUNDS</b>	<u>\$ 4,609,633</u>	<u>\$</u>	<u>\$ 3,799,122</u>	<u>\$ 5,368,500</u>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**Town of Taylor  
Full-Time Employees and Personnel Compensation  
Fiscal Year 2015**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2015</b>	<b>Employee Salaries and Hourly Costs 2015</b>	<b>Retirement Costs 2015</b>	<b>Healthcare Costs 2015</b>	<b>Other Benefit Costs 2015</b>	<b>Total Estimated Personnel Compensation 2015</b>
<b>GENERAL FUND</b>	17	\$ 620,673	\$ 71,998	\$ 136,548	\$ 50,674	= \$ 879,893
<b>SPECIAL REVENUE FUNDS</b>						
HURF	2	\$ 81,743	\$ 9,482	\$ 17,983	\$ 8,416	= \$ 117,625
<b>Total Special Revenue Funds</b>	<b>2</b>	<b>\$ 81,743</b>	<b>\$ 9,482</b>	<b>\$ 17,983</b>	<b>\$ 8,416</b>	<b>= \$ 117,625</b>
<b>ENTERPRISE FUNDS</b>						
WATER	1	\$ 66,730	\$ 7,741	\$ 14,681	\$ 10,278	= \$ 99,429
SEWER	1	45,390	5,265	9,986	6,417	= 67,058
<b>Total Enterprise Funds</b>	<b>2</b>	<b>\$ 112,120</b>	<b>\$ 13,006</b>	<b>\$ 24,666</b>	<b>\$ 16,695</b>	<b>= \$ 166,487</b>
<b>TOTAL ALL FUNDS</b>	<b>21</b>	<b>\$ 814,536</b>	<b>\$ 94,486</b>	<b>\$ 179,198</b>	<b>\$ 75,785</b>	<b>= \$ 1,164,005</b>